

# EXHIBIT 163

Subject: NWS event

From: mary.rieth@jpmorgan.com

Date: Tue, 20 Apr 2004 20:11:59 +0000

To: marta.salgado@jpmorgan.com

Bcc: assentor@jpmorgan.com

My guests are Darren Indyke and his wife, Michelle. Mr. Indyke is the in-house counsel for Jeffrey Epstein. Epstein is a private banking client in his own right, as well as the money manager for Leslie Wexner. The Epstein/Wexner relationship generated over \$8.5 million in revenue in 2003, primarily SDI-related. Mr. Indyke works with us on all legal related matters, including negotiation of hedge fund subscription documentation, derivative term sheets and ISDAs. His assistance this past year was crucial to closing a number of important transactions with Epstein.

Please thank him for his consistent support to us on such a crucial relationship to the private bank.

Thanks!

Mary C. Rieth

tel: (212) 464-1747

fax: (212) 464-1312

----- Forwarded by Mary Rieth/JPMCHASE on 04/20/2004 02:59 PM -----

Marcus Sheridan

04/19/2004 05:08 PM

To: Terry Woodard/JPMCHASE@JPMCHASE, Kurt V Ryden/JPMCHASE@JPMCHASE, Mary Rieth/JPMCHASE

cc: Marta Salgado/JPMCHASE@JPMCHASE

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Thanks again for your participation - probably a good idea to put together a few lines about your clients that are attending so that John has a sense of the who the clients are or affiliated with and if there is any message you want him to deliver.

Can you email to Marta by end of tomorrow so that she can give John a one pager with the descriptions?

Thanks

Marc